THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D. APPA RAO

WRIT PETITION No: 13403 of 2006

Dated: 07.07.2006

Between:

M/s. Shapoorji Pallonji & Co., Ltd.,
Rep., by its Manager Regional Accounts,
Sri Viswanath Chakrabotry.

..... PETITIONER

AND

Commercial Tax Officer, Chirala
& 2 others.

.....RESPONDENTS

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D. APPA RAO

WRIT PETITION No: 13403 of 2006

ORDER:- **(PER THE HONOURABLE JC,J)**

Aggrieved by the decision of the 3rd respondent in rejecting the stay application of the petitioner during the pendency of the appeal before the A.P. Sales Tax Appellate Tribunal against the revisionary orders of the 2nd respondent herein dated 31.12.2005 wherein he revised the assessment orders of the 1st respondent of the petitioner's company for the year 2002-2003, the present writ petition is filed.

The petitioner is a registered dealer under APGST Act (for short "the Act") for execution of the works

contract. The 1st respondent assessed the petitioner's liability and the same was revised by the 2nd respondent suo moto in exercise of its power under Section 20 of the Act and in such revision the 2nd respondent found that the petitioner is liable to pay Rs.32,00,214/-.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the matter can be disposed of at the admission stage directing the respondents not to recover the tax pursuant to the revisionary order of the 2nd respondent on condition that the petitioner deposits 50% of the demand, within a period of four weeks from today.

Accordingly, the writ petition is disposed of. No order as to costs.

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J.CHELAMESWAR, J

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D. APPA RAO, J

Date: 07.07.2006
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